IN THE SPECIFICATION

Please amend the paragraph beginning on page 1, line 12, as follows:

Serial Number [[--/--,--]] 09/733.480, filed on same date herewith December 7, 2000, by Jau Young Lee and William C. Y. Lee, entitled "TUNNELLING WIRELESS VOICE WITH SOFTWARE-DEFINED VOCODERS," attorneys' docket number G&C 139.146-US-U1;

Please amend the paragraph beginning on page 1, line 15, as follows:

Serial Number 09/620,639, filed July 21, 2000, by Jau Young Lee and William C. Y. Lee, entitled "TUNNELLING VOICE OVER THE INTERNET PROTOCOL IN A CELLULAR NETWORK," attorneys' docket number G&C 139.135-US-U1, now U.S. Patent No. 6.751,207, issued June 15, 2004;